

EXHIBIT A^{1 2}

1. A&B represents the Bank of New York as indenture trustee in various transactional matters and in connection with that certain Chapter 11 bankruptcy proceeding styled as *In re MetroHealth Foundation/Midwest, Inc.*, Case No. 00-70352-REB, in the United States Bankruptcy Court for the Northern District of Georgia. A&B also represents the Bank of New York as testamentary trustee in connection with several testamentary trusts. In addition, A&B represents an affiliate of the Bank of New York in another small bankruptcy matter. A&B's fees billed and/or incurred in connection with its representation of the Bank of New York since January 2000 equal 0.08% of its revenues from January 2000 to April 2002.
2. A&B represents Citigroup, Inc. and affiliates in connection with a limited state and local tax engagement. The matter should be concluded in the next several months. A&B also represents Citigroup, Inc. as testamentary trustee in connection with certain testamentary trusts. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.04% of its revenues from January 2000 to April 2002. From time to time, A&B represents affiliates of Citigroup, Inc., including, but not limited to, Salomon Smith Barney, Travelers or its insureds, and Primerica Financial Services. A&B's fees billed and/or incurred in connection with its work for these affiliates of Citigroup, Inc. since January 2000 equal 0.5% of its revenues from January 2000 to April 2002.
3. A&B represents Duke Energy Corp., the parent of Duke Energy Trading and Marketing, LLC, as well as other affiliates, but not Duke Energy Trading and

- Marketing, LLC. A&B's fees billed and/or incurred in connection with its work for the parent and its other affiliates since January 2000 equal 0.2% of its revenues from January 2000 to April 2002.
4. A&B represents State Street Bank & Trust Company. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.02% of its revenues from January 2000 to April 2002.
 5. A&B represents JP Morgan Chase Bank as trustee of certain testamentary trusts, but not JP Morgan Chase & Co. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.004% of its revenues from January 2000 to April 2002.
 6. A&B has represented St. Paul Fire & Marine Insurance Company and certain affiliates, and currently represents certain of their insureds and the insurer consisting of the typical relationship between insureds' counsel and insurer. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.02% of its revenues from January 2000 to April 2002.
 7. A&B is representing Wells Fargo & Company, the parent, and certain affiliates of Wells Fargo Bank Minnesota, N.A, but not Wells Fargo Bank Minnesota, N.A. A&B's fees billed and/or incurred in connection with work for its parent and affiliates since January 2000 equal 0.23% of its revenues from January 2000 to April 2002. A&B has retained Wells Fargo National Association as trustee and investment manager of A&B's cash savings plan.
 8. A&B represents Westdeutsche Landesbank Girozentrale regarding Congressional and executive branch issues arising in connection with the Case. A&B's fees

- billed and/or incurred in connection with its work since January 2000 equal 0.025% of its revenues from January 2000 to April 2002.
9. A&B represents an affiliate of the Williams Companies, Inc. in real estate related litigation, but not this entity. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.016% of its revenues from January 2000 to April 2002.
 10. A&B represents Bank of America. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.50% of its revenues from January 2000 to April 2002.
 11. A&B has represented affiliates of Bank of Montreal. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.008% of its revenues from January 2000 to April 2002.
 12. A&B represents Bank of Tokyo Mitsubishi, Ltd. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.005% of its revenues from January 2000 to April 2002.
 13. A&B represents Bank One Capital Markets, Inc. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.03% of its revenues from January 2000 to April 2002.
 14. A&B represents Barclays Bank PLC. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.0009% of its revenues from January 2000 to April 2002.

15. A&B represents Bayerische Hypo-Und Vereinsbank. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.005% of its revenues from January 2000 to April 2002.
16. A&B represents Bear, Stearns & Co. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.01% of its revenues from January 2000 to April 2002.
17. A&B represents an affiliate of CIBC Oppenheimer, but not this entity. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.00085% of its revenues from January 2000 to April 2002.
18. A&B represents Commerzbank. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.01% of its revenues from January 2000 to April 2002.
19. A&B represents Credit Suisse First Boston. A&B's fees billed and/or incurred in connection with its work for this entity since January 2000 equal 0.22% of its revenues from January 2000 to April 2002. A&B also represented Donaldson, Lufkin & Jenrette prior to its merger with Credit Suisse First Boston. A&B's fees billed and/or incurred in connection with its work for DLJ from January 2000 through December 2001 equal 0.1% of its revenues from January 2000 to December 2001.
20. A&B represents Dean Witter Morgan Stanley. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.03% of its revenues from January 2000 to April 2002.

21. A&B has represented Deutsche Bank Alex Brown. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.007% of its revenues from January 2000 to April 2002.
22. A&B represents Fifth Third Bank. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.19% of its revenues from January 2000 to April 2002.
23. A&B represents Fortis, Inc. and certain affiliates, but does not represent Fortis Bank. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 1.75% of its revenues from January 2000 to April 2002.
24. A&B has represented GE Capital Corp. and represents certain affiliates. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.03% of its revenues from January 2000 to April 2002.
25. A&B has represented Goldman Sachs & Co. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.019% of its revenues from January 2000 to April 2002.
26. A&B represents HSBC, PLC. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.006% of its revenues from January 2000 to April 2002.
27. A&B represents Merrill Lynch Capital Markets and has represented certain of its affiliates. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.028% of its revenues from January 2000 to April 2002.
28. A&B represents Mizuho Corporate Bank, Ltd., as successor to DAI-ICHI Kangyo Bank and Fuji Bank, but not Mizuho Financial Group. A&B's fees billed and/or

- incurred in connection with its work since January 2000 equal 0.016% of its revenues from January 2000 to April 2002.
29. A&B represents National Bank of Canada. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.01% of its revenues from January 2000 to April 2002.
 30. A&B represents Prudential Insurance Company of America and certain of its affiliates. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.8% of its revenues from January 2000 to April 2002.
 31. A&B represents RaboBank Nederland. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.0075% of its revenues from January 2000 to April 2002.
 32. A&B represents Royal Bank of Canada. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.03% of its revenues from January 2000 to April 2002.
 33. A&B represents SunTrust Bank, Atlanta. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.36% of its revenues from January 2000 to April 2002.
 34. A&B represents UBS Warburg. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.06% of its revenues from January 2000 to April 2002.
 35. A&B represents Wachovia Bank. A&B's fees billed and/or incurred in connection with its work from January 2000 through December 2001 equal 0.2% of its revenues from January 2000 to December 2001. In late 2001, First Union

- merged with Wachovia. Combined fees for the first four months of 2002 represent 1.1% of revenues from January 2002 through April 2002.
36. A&B represents Wilmington Trust Company. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.003% of its revenues from January 2000 to April 2002.
 37. A&B represents 360 Networks (USA) Inc. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.02% of its revenues from January 2000 to April 2002.
 38. A&B represents American Airlines. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.01% of its revenues from January 2000 to April 2002.
 39. A&B represents AT&T and certain of its affiliates. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.1% of its revenues from January 2000 to April 2002.
 40. A&B represents BellSouth and certain of its affiliates. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.8% of its revenues from January 2000 to April 2002.
 41. A&B represents BP/Amoco Corporation, but not BP International Oil, Ltd. A&B's fees billed and/or incurred in connection with its work for BP/Amoco since January 2000 equal 0.09% of its revenues from January 2000 to April 2002.

42. A&B represents Ernst & Young LLP, but not CAP Gemini Ernst & Young US LLC. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.004% of its revenues from January 2000 to April 2002.
43. A&B represents Cingular Wireless. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.5% of its revenues from January 2000 to April 2002.
44. A&B represents Conoco, Inc. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.02% of its revenues from January 2000 to April 2002.
45. A&B represents Datastream Systems, Inc. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.1% of its revenues from January 2000 to April 2002.
46. A&B represents the Dow Chemical Company. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.3% of its revenues from January 2000 to April 2002.
47. A&B represents Dynamic Graphics Magazine, which is an affiliate of Bertelsmann, AG. A&B's fees billed and/or incurred in connection with Dynamic Graphics Magazine since January 2000 are estimated to be 0.1% of its revenues from January 2000 to April 2002. A&B's fees billed and/or incurred in connection with its work for Bertelsman AG and affiliates since January 2000 equal 3% of its revenues from January 2000 to April 2002.
48. A&B represents affiliates of Dynegy Global Liquids, Inc., Dynegy Liquid Marketing and Trade, and Dynegy Marketing and Trade, but not these entities.

- A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.1% of its revenues from January 2000 to April 2002.
49. A&B represents Enterprise Rent-A-Car. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.001% of its revenues from January 2000 to April 2002.
50. A&B represents Exxon and certain affiliates, but not ExxonMobil Gas Marketing Company. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.06% of its revenues from January 2000 to April 2002.
51. A&B represents Fisk Electric Company. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.001% of its revenues from January 2000 to April 2002.
52. A&B represents Florida Power & Light Company. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.02% of its revenues from January 2000 to April 2002.
53. A&B represents Genuity, Inc. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.4% of its revenues from January 2000 to April 2002.
54. A&B represents KPMG, LLP. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.01% of its revenues from January 2000 to April 2002.
55. A&B represents Lucent Technologies, Inc. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.02% of its revenues from January 2000 to April 2002.

56. A&B represents Mirant Corporation and certain affiliates, but not Mirant Americas Energy Marketing LP. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.1% of its revenues from January 2000 to April 2002.
57. A&B has represented Northern Telecom an entity that may be affiliated with Nortel Networks, Inc. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.02% of its revenues from January 2000 to April 2002.
58. A&B represents Pitney Bowes Management Services. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.004% of its revenues from January 2000 to April 2002.
59. A&B represents the Trane Company. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.004% of its revenues from January 2000 to April 2002.
60. A&B represents Trizechahn Office Properties, Inc., but not Trizechahn Allen Center, LLP. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.06% of its revenues from January 2000 to April 2002.
61. A&B represents UBS AG. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.04% of its revenues from January 2000 to April 2002.
62. A&B represents United Parcel Service and its affiliates. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 6.0% of its revenues from January 2000 to April 2002.

63. A&B represents Verizon and its affiliates. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 2.09% of its revenues from January 2000 to April 2002.
64. A&B represents Willamette Industries, Inc. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.0008% of its revenues from January 2000 to April 2002.
65. A&B last represented Arthur Andersen, LLP in 1993. A&B's fees billed and/or incurred in connection with its work in 1993 equaled 0.05% of its revenues from January 1993 to December 1993. A partner at A&B served as an expert witness for Arthur Andersen, LLP in a matter completed approximately two years ago. The fees for that employment as a percentage of revenue for the year 2000 equal 0.02% for that same year.
66. A&B has represented Deloitte & Touche, LLP. A&B's fees billed and/or incurred in connection with its work prior to January 2000 equal 0.01% of its revenues from January 2000 to April 2002.
67. A&B represents Kilpatrick Stockton, LLP. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.06% of its revenues from January 2000 to April 2002.
68. A&B represents PricewaterhouseCoopers, LLP, but not PWC (Vietnam), PWC China, Ltd., or PWC Ltd. PWC is the auditor of A&B. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.15% of its revenues from January 2000 to April 2002.

69. A&B has represented Lehman Brothers. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.006% of its revenues from January 2000 to April 2002.
70. A&B has represented Clark Construction Group but not Clark Contractors, Inc. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.003% of its revenues from January 2000 to April 2002.
71. A&B has represented BOC Group, Inc., but has not represented BOC Gasses. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.03% of its revenues from January 2000 to April 2002.
72. A&B has represented ABN/AMRO Bank, Ltd. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.0005% of its revenues from January 2000 to April 2002.
73. A&B represents certain affiliates of AIG Group, but not AIG Global Investment Corp. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.04% of its revenues from January 2000 to April 2002.
74. A&B represents Societe Generale. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.00004% of its revenues from January 2000 to April 2002.
75. A&B has represented US Bancorp Piper Jaffrey, which may be affiliated with US Bank. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.04% of its revenues from January 2000 to April 2002.
76. A&B does not represent National City Bank. The father of one of A&B's partners serves on its Board of Directors.

77. A&B represents Equitable Life Assurance Society of the United States which is an affiliate of AXA Financial, Inc. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.05% of its revenues from January 2000 to April 2002.
78. A&B is insured by and a member of Attorney's Liability Insurance Society, Inc. ("ALAS"). A number of the law firms on the Creditor's List are also insureds and members of ALAS.
79. A&B has represented Mellon Bank, N.A. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.015% of its revenues from January 2000 to April 2002.
80. A&B has represented Lend Lease-CalPERS. A&B's fees billed and/or incurred in connection with its work since January 2000 equal 0.04% of its revenues from January 2000 to April 2002.
81. William Reid is an associate at Togut, Segal & Segal LLP, co-counsel for the Debtors. William Reid is the son of Ronald Reid, a retired partner of A&B.
82. A son of an A&B partner has an offer to begin work as a financial analyst at Bear Stearns & Co. beginning in July, 2002.
83. One of the A&B attorneys has worked with Carolyn Schwartz while at the Department of Justice on behalf of the Attorney General's Advisory Committee of United States attorneys, which such Advisory Committee worked through issues of concern to U.S. attorneys and various regional agencies of the Office of the United States Trustee.

84. A cousin of an A&B partner is an analyst with Sun Trust/Robinson-Humphreys, and they may have sold or underwritten Enron securities.
85. Approximately fourteen (14) lawyers affiliated with A&B either held or presently hold shares in Enron. None of these holdings appears to exceed or have exceeded approximately 1,000 shares. The equity partners of A&B holding shares in Enron have agreed to dispose of their shares in Enron as soon as practicable. I do not expect that, other than one (1) non-equity partner whose children and mother are shareholders in Enron, any of the referenced fourteen (14) lawyers affiliated with A&B will be involved in the examinations. A&B has a policy prohibiting all lawyers and support staff from using confidential information that may come to their attention in the course of their work in connection with securities trading.

¹ Any and all fees and billing information has been approximated.

² As used herein, the term "affiliate" is used in its common understanding and not as defined in 11 U.S.C. § 1104(2). In addition, A&B has analyzed only affiliate relationships known to it. There may be additional affiliate relationships of which A&B has no knowledge.